

Special Report

Dakhliya & Co. Rank ACC Journals

An Investigative Series on CoB Faculty Research Credentials

The work of *untenured assistant* professor of economics, Sami Dakhliya, the *chair* of the CoB's *journal ranking committee*, and company is now complete. Having passed the CoB's new journal rankings weeks ago, the CoB's journal ranking committee has yet to post the new rankings to the CoB's web pages, even though doing so was said by Dakhliya to be an essential part of the process. According to Dakhliya, posting the lists to the Internet would give them the credibility needed to move forward in using them in the CoB's merit raise and T&P processes.

Though Dakhliya's committee has yet to move on that front, reporters at USMNEWS.NET have put together some new reports on these rankings. This report presents the journal ranking lists for accounting, which are shown at the end of this report. This report provides two quick analyses of the new ACC journal rankings. The first is presented in Table 1 below:

Table 1
Classifying ACC Journals in the CoB

<u>A</u>	<u>B</u>	<u>C</u>	<u>O</u>
22	13	47	40

Table 1 above shows the distribution of ACC journals across the four CoB classifications: A, B, C, and O (Other). Under the new ranking produced by Dakhliya & Co., ACC now has 22, 13, 47, and 40 journals in each category, respectively.

Table 2
ACC Journal Movements in 2008

<u>B to A</u>	<u>C to B</u>	<u>C to A</u>	<u>O to C</u>	<u>B to C</u>	<u>C to O</u>
2	5	1	1	1	6

Based on Dakhliya & Co.'s work, there are six kinds of movements when it comes to ACC journals, and four of these are upward (see Table 2 above). For example, 5 of the 13 B journals in ACC came from upgrading C-level journals from the mid-1990s ranking. Three of the 22 As come from an upgraded B and C journals from the past era. Finally, 6 of the 7 downgraded journals were only Cs under the mid-1990s ranking. These 6 are now Others.

If the ranking of ACC journals is any indication, the 2007-08 journal ranking process was little more than an exercise in protecting individual interests, not in developing a solid research profile for the CoB. That it was headed by Dakhli, who claims to engage in activities (e.g., teaching in France) that elevate USM's international reputation, is interesting. Look for our next installment in this series soon.

JOURNAL	DISCIPLINE	SUB-DISC	OLD	NEW
Accounting Review	Accounting		A	A+
Accounting, Organization and Society	Accounting		A	A+
Journal of Accounting and Economics	Accounting		A	A+
Journal of Accounting Research	Accounting		A	A+
Abacus	Accounting		A	A
Accounting Horizons	Accounting		A	A
Advances in Accounting	Accounting		A	A
Auditing: A Journal of Practice and Theory	Accounting		A	A
Behavioral Research in Accounting	Accounting		A	A
Contemporary Accounting Research	Accounting		A	A
Issues in Accounting Education	Accounting		A	A
Journal of Accountancy (Feature Articles)	Accounting		A	A
Journal of Accounting and Public Policy	Accounting		A	A
Journal of Accounting, Auditing, and Finance	Accounting		A	A
Journal of Business Finance and Accounting	Accounting		A	A
Journal of Information Systems	Accounting		B	A
Journal of Management Accounting Research	Accounting		A	A
Journal of the American Taxation Association	Accounting		A	A
National Tax Journal	Accounting		A	A
Review of Accounting Studies	Accounting		C	A
Strategic Finance (Feature Articles)	Accounting		A	A
The CPA Journal (Feature Articles)	Accounting		B	A

Academy of Accounting and Financial Studies Journal	Accounting		C	B
Accounting and Business Research	Accounting		C	B
Advances in Management Accounting	Accounting		C	B
Critical Perspectives in Accounting (B)	Accounting		B	B
Financial Executive (A/B)	Accounting		B	B
International Journal of Accounting Education and Research (P)	Accounting		B	B
International Journal of Accounting Information Systems (IJ AIS)	Accounting			B
Journal of Accounting Education (P)	Accounting		B	B
Journal of Accounting Literature (B)	Accounting		B	B
Journal of International Accounting Research	Accounting			B
Journal of International Accounting, Auditing, and Tax (B)	Accounting		C	B
Research in Accounting Regulation (B)	Accounting		C	B
Research in Governmental and Nonprofit Accounting (B)	Accounting		B	B

Accounting and Finance (B)	Accounting		B	C
Accounting Educators' Journal (P)	Accounting		C	C
Accounting Enquiries (B)	Accounting		C	C
Accounting Historians Journal (B)	Accounting		C	C
Accounting Management and Information Technologies (A)	Accounting		C	C
Accounting Systems Journal (A)	Accounting		C	C
Accounting, Auditing, and Accountability (B)	Accounting		C	C
Advances in Accounting Behavioral Research	Accounting			C
Advances in Accounting Education* (B)	Accounting		C	C
Advances in Accounting Information Systems (B)	Accounting		C	C
Advances in International Accounting (B)	Accounting		C	C
Advances in Public Interest Accounting (B)	Accounting		C	C
Advances in Taxation (B)	Accounting		C	C
Asia-Pacific Journal of Accounting (B)	Accounting		C	C
Bank Accounting and Finance (Feature articles)	Accounting			C
British Accounting Review (B)	Accounting		C	C
CPA Journal (Department Articles) (A)	Accounting		C	C
EDP Auditing Journal / EDP Auditor	Accounting		O	C
European Accounting Review	Accounting			C
Financial Accountability and Management (A)	Accounting		C	C
Georgia Journal of Accounting (B)	Accounting		C	C
Government Accountants' Journal (A)	Accounting		C	C
Internal Auditing (A)	Accounting		C	C
Internal Auditor (A)	Accounting		C	C
International Tax Journal (A)	Accounting		C	C
Journal of Accountancy (Department Articles) (A)	Accounting		C	C
Journal of Accounting and Finance Research (B)	Accounting		C	C
Journal of Accounting Case Research (P)	Accounting		C	C
Journal of Commercial Banking and Finance (A)	Accounting		C	C
Journal of Corporate Accounting & Finance (A)	Accounting		C	C
Journal of Cost Analysis	Accounting			C
Journal of Forensic Accounting (A)	Accounting		C	C
Journal of International Financial Management and Accounting (B)	Accounting		C	C
Journal of Organizational Culture, Communications and Conflict (B)	Accounting		C	C
Journal of Petroleum Accounting (A)	Accounting		C	C
Journal of Public Budgeting, Accounting and Financial Management	Accounting			C
Managerial Auditing Journal (A)	Accounting		C	C
Ohio CPA Journal (A)	Accounting		C	C
Oil, Gas & Energy Quarterly (formerly, Oil and Gas Tax Quarterly)	Accounting		C	C
Pacific Accounting Review (B)	Accounting		C	C
Real Estate Accounting and Taxation (A)	Accounting	Real Estate	C	C
Strategic Finance (Department Articles) (A)	Accounting		C	C
Tax Adviser (A)	Accounting		C	C
Taxation for Accountants (A)	Accounting		C	C
Taxes - The Tax Magazine* (A)	Accounting		C	C
The European Accounting Review (B)	Accounting		C	C
The National Accounting Journal (B)	Accounting		C	C

Accounting Forum	Accounting		O	O
Accounting Historians Notebook	Accounting		O	O
Accounting Instructor's Report	Accounting		O	O
Accounting Today	Accounting		O	O
Asset	Accounting		O	O
CA Magazine	Accounting		O	O
CMA	Accounting		O	O
Computers in Accounting	Accounting		O	O
Connecticut CPA Quarterly	Accounting		O	O
Corporate Controller (A)	Accounting		C	O
CPA Line Items or Line Items Disclosure	Accounting		O	O
Estate Planning (A)	Accounting		C	O
Florida CPA Today	Accounting		O	O
Footnote	Accounting		O	O
Journal of Bank Cost and Management Accounting	Accounting		O	O
Journal of Corporate Taxation (A)	Accounting		C	O
Journal of Cost Management	Accounting		O	O
Journal of Pension Planning and Compliance	Accounting			O
Journal of Property Tax Management	Accounting		O	O
Massachusetts CPA Review	Accounting		O	O
Michigan CPA	Accounting		O	O
National Public Accountant	Accounting		O	O
New Accountant	Accounting		O	O
Ohio Public Accountant	Accounting		O	O
Outlook	Accounting		O	O
Pennsylvania CPA Journal	Accounting		O	O
Practical Accountant (A)	Accounting		C	O
Practical Tax Strategies* (A)	Accounting		C	O
Tax Analyst	Accounting		O	O
Tax Executive	Accounting		O	O
Tax Notes (A)	Accounting		C	O
Tennessee CPA	Accounting		O	O
Tickmark	Accounting		O	O
Today's CPA	Accounting		O	O
Trusts and Estates	Accounting		O	O
Wisconsin CPA	Accounting		O	O
Woman CPA (Defunct)	Accounting		O	O
Journal of Taxation (B)	Accounting		C	O*
Academy of Educational Leadership Journal (P)	Accounting		C	R
Advances in Behavioral Research in Accounting	Accounting			R
International Journal of Accounting (B)	Accounting		C	R
Journal of Partnership Taxation (A)	Accounting		B	R
Petroleum Accounting and Financial Management Journal	Accounting		O	R
Property Tax Journal (A)	Accounting		C	R
The Journal of Bank Accounting & Auditing (A)	Accounting		C	R